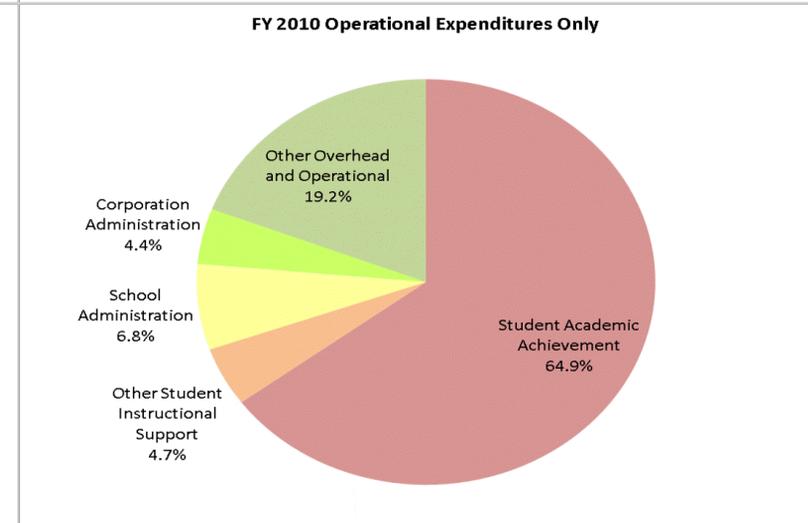
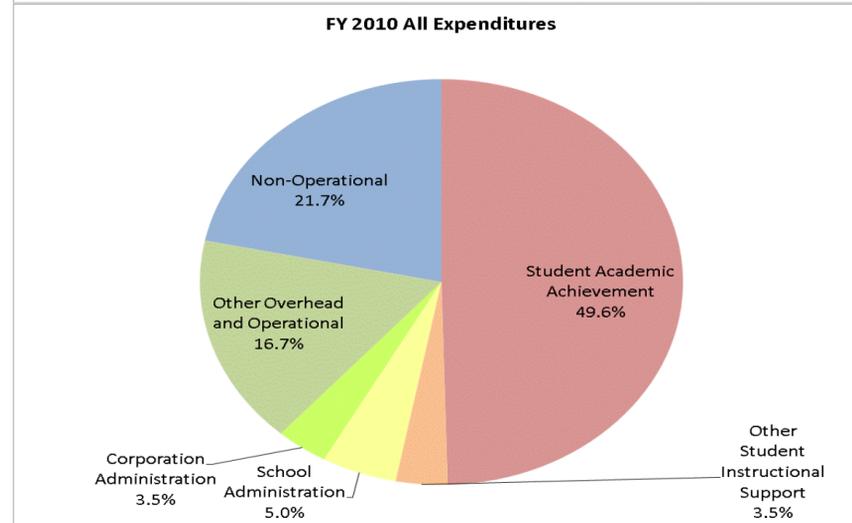
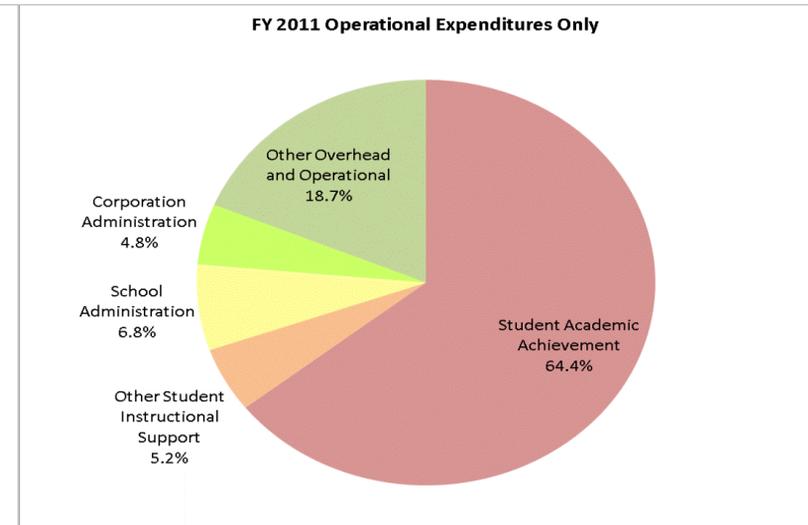
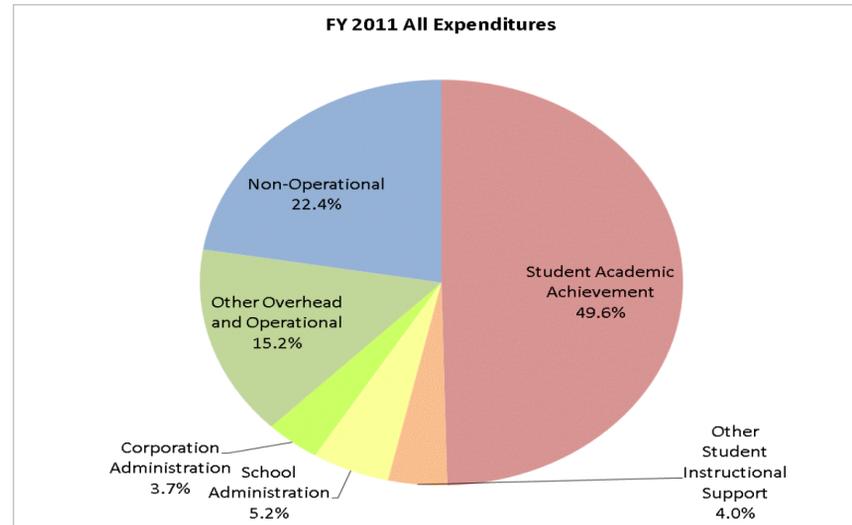


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frontier School Corporation (8525)**

Frontier School Corporation (8525)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$3,366,409	54.2%	\$3,764,455	51.4%	\$4,079,026	49.6%	\$4,045,759	49.6%
Student Instructional Support	\$481,969	7.8%	\$559,646	7.6%	\$698,726	8.5%	\$747,369	9.2%
Overhead and Operational	\$1,300,381	20.9%	\$1,334,043	18.2%	\$1,661,435	20.2%	\$1,535,698	18.8%
Nonoperational	\$1,059,724	17.1%	\$1,663,118	22.7%	\$1,786,721	21.7%	\$1,825,450	22.4%
Grand Total	\$6,208,482		\$7,321,261		\$8,225,908		\$8,154,276	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	62.0%	59.1%	58.1%	58.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frontier School Corporation (8525)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$27,955	\$53,387			91%
	11100 Regular Programs; Elementary	\$1,101,928	\$1,143,018	\$1,492,837	\$1,597,701	45%	40%	7%
	11200 Regular Programs; Middle/Junior High	\$282,728	\$150,681			-100%	-100%	
	11300 Regular Programs; High School	\$561,736	\$741,837	\$1,112,199	\$1,115,141	99%	50%	0%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$12,541	\$13,099			4%
	11410 Vocational Education; Agriculture A	\$51,753	\$53,793	\$105,178	\$45,102	-13%	-16%	-57%
	11450 Vocational Education; Consumer and Homemaking	\$18,913	\$45,793	\$66,825	\$69,964	270%	53%	5%
	11470 Vocational Education; Business Education	\$46,318	\$54,703	\$59,685	\$61,739	33%	13%	3%
	11490 Vocational Education; Industrial Education B	\$25,861	\$34,133	\$48,319	\$52,191	102%	53%	8%
	11910 Other Regular Programs; Competency Testing	\$2,500				-100%		
	12110 Gifted And Talented; Gifted and Talented		\$5,792	\$28,684	\$31,188		438%	9%
	12510 Culturally Different; Communication Disorders	\$47,736	\$60,300	\$49,254	\$52,352	10%	-13%	6%
	12610 Learning Disability	\$297,099	\$398,762	\$507,917	\$514,964	73%	29%	1%
	12810 Special Education Preschool			\$15,066	\$35,750			137%
	14100 Summer School Programs; Elementary	\$3,589	\$3,345	\$7,830	\$3,706	3%	11%	-53%
	14200 Summer School Programs; Middle/Junior High School	\$2,257				-100%		
	14300 Summer School Programs; High School	\$8,378	\$9,145	\$5,335	\$4,569	-45%	-50%	-14%
	15100 Enrichment Programs; Non-Credit	\$65				-100%		
	16100 Remediation Testing	\$28,444	\$16,613	\$35,327	\$29,829	5%	80%	-16%
	16200 Preventive Remediation	\$500				-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$33,309	\$19,261	\$12,129	\$11,176	-66%	-42%	-8%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$49,287	\$53,810	\$46,003	\$8,807	-82%	-84%	-81%
	17900 Payments to Other Governmental Units Within State; Other		\$28				-100%	
	22110 Improvement of Instruction; Service Area Direction	\$62	\$250		\$398	> 500%	59%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$73,156	\$13,904	\$71,236	\$38,007	-48%	173%	-47%
	22130 Improvement of Instruction; Instructional Staff Training		\$240				-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services			\$2,738	\$1,459			-47%
	22220 Library/Media Services; School Library	\$67,125	\$72,370	\$109,806	\$127,772	90%	77%	16%
	22230 Library/Media Services; Audiovisual	\$6,024	\$1,831	\$2,283	\$1,426	-76%	-22%	-38%
	22250 Library/Media Services; Computer Assisted Instruction Services			\$76,800				-100%
	22360 Instruction, Related Technology; Network Support		\$71,199	\$113,735	\$92,038		29%	-19%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel				\$1,435			
	22900 Other Support Service, Instructional Staff			\$1,000	\$1,000			0%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,358	\$82,078	\$68,346	\$81,558	-7%	-1%	19%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,553				-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$70				-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$153,356	\$175,559					
Student Academic Achievement Total		\$2,951,105	\$3,208,444	\$4,079,026	\$4,045,759	37%	26%	-1%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$108,633	\$148,081	\$233,804	\$278,654	157%	88%	19%
	21240 Guidance Services; Information Services		\$3,623	\$462			-100%	-100%
	21340 Health Services; Nurse Services	\$30,482	\$30,271	\$46,899	\$43,386	42%	43%	-7%
	21990 Other Support Services, Students; Other Student Services		\$1,033	\$3,552	\$359		-65%	-90%
	24100 Office of The Principal	\$277,160	\$259,908	\$414,009	\$424,971	53%	64%	3%
Student Instructional Support Total		\$416,275	\$442,916	\$698,726	\$747,369	80%	69%	7%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,725	\$31,002	\$67,510	\$68,781	367%	122%	2%
	23150 Board of Education; Legal Services	\$5,500	\$5,000	\$5,000	\$5,000	-9%	0%	0%
	23160 Board of Education; Promotion Expenses	\$1,655	\$1,291	\$564	\$429	-74%	-67%	-24%
	23190 Board of Education; Other Governing Body Services	\$1,638	\$2,585	\$2,665	\$1,337	-18%	-48%	-50%
	23210 Executive Administration; Office of The Superintendent	\$108,259	\$125,751	\$175,155	\$180,111	66%	43%	3%
	23230 Executive Administration; Staff Relations and Negotiations	\$346				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$4,582	\$6,500	\$21,514		-100%	-100%	-100%
	25110 Fiscal Services; Office of The Business Manager	\$31,275	\$17,011			-100%	-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$657			\$13,636	> 500%		

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frontier School Corporation (8525)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25150 Fiscal Services; Payroll Services		\$10,844	\$14,263	\$13,686		26%	-4%
	25191 Other Fiscal Services; Refund of Revenue	\$198	\$749	\$922	\$687	246%	-8%	-25%
	25193 Other Fiscal Services; Printed Forms		\$720				-100%	
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$1,848				-100%		
	25400 Planning, Research, Development and Evaluation	\$10,461				-100%		
	25600 Public Information Services	\$520	\$438	\$390		-100%	-100%	-100%
	25750 Personnel Services; Health Services	\$966	\$1,647	\$577	\$367	-62%	-78%	-36%
	25810 Administrative Technology Services; Technology Services Supervision And Administration				\$15,277			
	25920 Ditch Assessments				\$22			
	25950 Other Assessments	\$835	\$358	\$659	\$846	1%	136%	28%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$425,730	\$389,804	\$486,968	\$469,119	10%	20%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,858	\$1,880	\$1,059	\$3,291	-52%	75%	211%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$33,038	\$24,646	\$99,522	\$127,804	287%	419%	28%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$243	\$744					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)		\$865	\$1,483	\$286		-67%	-81%
	26700 Operation and Maintenance of Plant Services; Insurance	\$44,279	\$41,883	\$32,322	\$35,520	-20%	-15%	10%
	27010 Student Transportation; Service Area Direction		\$3,459	\$1,649	\$1,597		-54%	-3%
	27100 Student Transportation; Vehicle Operation	\$99,929	\$95,083	\$116,898	\$107,816	8%	13%	-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$99,217	\$116,409	\$108,875	\$89,547	-10%	-23%	-18%
	27400 Student Transportation; Purchase of School Buses	\$102,240	\$72,000	\$107,272	\$42,122	-59%	-41%	-61%
	27500 Student Transportation; Insurance on Buses	\$15,287	\$11,660	\$9,548	\$7,080	-54%	-39%	-26%
	27700 Student Transportation; Contracted Transportation Services	\$2,083	\$5,247	\$3,719	\$36,999	> 500%	> 500%	> 500%
	27910 Student Transportation; Bus Driver Training	\$225	\$242	\$242	\$171	-24%		-29%
	31100 Food Services Operations; Service Area Direction	\$1,964	\$2,198	\$2,216	\$2,157	10%	-2%	-3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,901	\$244,273	\$400,444	\$312,010	52%	28%	-22%
	31900 Other Food Services		\$13				-100%	
Overhead and Operational Total		\$1,219,459	\$1,214,059	\$1,661,435	\$1,535,698	26%	26%	-8%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$20	\$567	\$718		> 500%	27%
	33200 Community Recreation	\$1,200				-100%		
	33400 Athletic Coaches	\$112,012	\$115,290	\$115,350	\$110,435	-1%	-4%	-4%
	33990 Other Community Services; Other				\$393			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,627				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$25,333	\$18,595	\$38,422	\$29,611	17%	59%	-23%
	45100 Building Acquisition, Construction and Improvements	\$220,965	\$50,930	\$15,691	\$55,658	-75%	9%	255%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$47,500	\$202,423	\$202,423	\$101,211	113%	-50%	-50%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities			\$1,970	\$13,884			> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$6,451	\$31,360	\$31,580	\$28,289	339%	-10%	-10%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment		\$2,707	\$15,793	\$2,942		9%	-81%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$91,448	\$62,725	\$185,835	\$114,123	25%	82%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$33,111	\$44,946	\$1,286	\$62,804	90%	40%	> 500%
	51100 Debt Services; Principal on Debt; Bonds		\$30,000	\$30,000	\$30,000		0%	0%
	52100 Debt Services; Interest on Debt; Bonds		\$10,170	\$6,554	\$5,330		-48%	-19%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$29,276	\$31,250	\$10,114		-65%	-68%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$491,250	\$971,000	\$1,109,000	\$1,239,500	152%	28%	12%
	53200 Debt Services; Lease Rental; Equipment ; Principal		\$57,549				-100%	
	53250 Debt Services; Lease Rental; Equipment ; Interest		\$1,839				-100%	
	53400 Debt Services; Lease Rental; Other ; Principal				\$3,219			
	54200 Common School Fund; Principal				\$15,360			
	54250 Common School Fund; Interest				\$858			
	60700 Nonprogramed Charges; Scholarships		\$2,000	\$1,000	\$1,000		-50%	0%
Nonoperational Total		\$1,032,897	\$1,630,829	\$1,786,721	\$1,825,450	77%	12%	2%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$31,435	\$28,788					
	26492 2007 Account Code - Social Security	\$262,370	\$284,744					
	26493 2007 Account Code - Workmen's Compensation	\$17,193	\$18,481					
	26494 2007 Account Code - Group Insurance	\$274,379	\$426,647					
	26496 2007 Account Code - Unemployment Compensation	\$3,369	\$1,261					

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Frontier School Corporation (8525)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay		\$65,093					
Prorated By Fund Total		\$588,746	\$825,014					